

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Rossville Con School District (1180)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11100 Regular Programs; Elementary	\$1,033,359	\$1,082,521	\$1,109,219	\$1,163,637	13%	7%	5%
	11200 Regular Programs; Middle/Junior High	\$0	\$12,016	\$7,661	\$482,058	n/a	> 500%	> 500%
	11300 Regular Programs; High School	\$951,373	\$1,317,637	\$1,415,638	\$952,244	0%	-28%	-33%
	11420 Vocational Education; Agriculture B	\$105,802	\$141,632	\$147,757	\$149,872	42%	6%	1%
	11450 Vocational Education; Consumer and Homemaking	\$41,132	\$53,602	\$55,406	\$56,432	37%	5%	2%
	11920 Other Regular Programs; Project 4R	\$3,146	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$22,094	\$7,850	\$12,591	\$8,874	-60%	13%	-30%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$19,217	n/a	n/a	n/a
	12510 Culturally Different; Communication Disorders	\$45,703	\$56,268	\$58,400	\$59,482	30%	6%	2%
	12610 Learning Disability	\$62,361	\$164,742	\$134,913	\$163,984	163%	0%	22%
	12810 Special Education Preschool	\$25,690	\$28,577	\$41,749	\$39,998	56%	40%	-4%
	12900 Other Special Programs	\$0	\$174	\$3,129	\$1,500	n/a	> 500%	-52%
	14100 Summer School Programs; Elementary	\$6,729	\$0	\$0	\$0	-100%	n/a	n/a
	14300 Summer School Programs; High School	\$17,710	\$12,233	\$7,444	\$5,482	-69%	-55%	-26%
	16100 Remediation Testing	\$34,408	\$38,284	\$18,458	\$23,582	-31%	-38%	28%
	16200 Preventive Remediation	-\$5,641	\$2,040	\$40	\$0	n/a	-100%	-100%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$47,160	\$32,697	\$15,643	n/a	-67%	-52%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$4,417	\$30,106	\$30,306	\$23,247	426%	-23%	-23%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$49,451	\$63,899	\$59,126	\$59,395	20%	-7%	0%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$6,035	\$22,233	\$21,349	\$33,634	457%	51%	58%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$3,321	\$3,535	\$1,806	\$5,383	62%	52%	198%
	22220 Library/Media Services; School Library	\$70,912	\$62,694	\$62,857	\$75,365	6%	20%	20%
	22230 Library/Media Services; Audiovisual	\$1,026	\$107	\$1,740	\$0	-100%	-100%	-100%
	24100 Office of The Principal	\$208,016	\$373,126	\$387,674	\$400,860	93%	7%	3%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$79,775	\$94,195	\$109,089	\$56,837	-29%	-40%	-48%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$996	\$0	\$0	\$116	-88%	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$88,812	\$194,450	\$206,800	\$110,424	24%	-43%	-47%
<b>Student Academic Achievement Total</b>		<b>\$2,856,626</b>	<b>\$3,809,080</b>	<b>\$3,925,851</b>	<b>\$3,907,265</b>	<b>37%</b>	<b>3%</b>	<b>0%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$81,263	\$77,588	\$86,837	\$107,094	32%	38%	23%
	21340 Health Services; Nurse Services	\$25,089	\$31,298	\$32,781	\$33,827	35%	8%	3%
	21390 Health Services; Other Health Services	\$500	\$500	\$0	\$770	54%	54%	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$2,616	\$12,369	\$25,170	\$23,084	> 500%	87%	-8%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$1,331	\$179	\$0	n/a	-100%	-100%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$257	\$0	n/a	n/a	-100%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$67,572	n/a	n/a	n/a
	23120 Board of Education; Service Area Assistants	\$15,379	\$14,835	\$14,863	\$14,662	-5%	-1%	-1%
	23190 Board of Education; Other Governing Body Services	\$0	\$738	\$13,414	\$2,113	n/a	186%	-84%
	23210 Executive Administration; Office of The Superintendent	\$100,166	\$169,562	\$182,903	\$181,019	81%	7%	-1%
	23220 Executive Administration; Community Relations	\$0	\$4,595	\$4,995	\$4,995	n/a	9%	0%
	23290 Executive Administration; Other Executive Administration Services	\$7,132	\$13,388	\$13,653	\$15,875	123%	19%	16%
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$0	\$758,305	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$187,878	\$256,381	\$111,604	n/a	-41%	-56%
<b>Student Instructional Support Total</b>		<b>\$232,144</b>	<b>\$514,082</b>	<b>\$631,433</b>	<b>\$1,320,920</b>	<b>469%</b>	<b>157%</b>	<b>109%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$11,757	\$3,610	\$2,038	\$2,437	-79%	-33%	20%
	23160 Board of Education; Promotion Expenses	\$2,334	\$1,500	\$3,402	\$2,036	-13%	36%	-40%
	25160 Fiscal Services; Financial Accounting	\$240	\$797	\$333	\$464	93%	-42%	39%
	25191 Other Fiscal Services; Refund of Revenue	\$673	\$1,939	\$2,386	\$4,185	> 500%	116%	75%
	25196 Other Fiscal Services; Cash Change	\$130	\$0	\$0	\$0	-100%	n/a	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$1,676	\$6,720	\$6,023	\$14,007	> 500%	108%	133%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$341,309	\$552,198	\$586,642	\$654,038	92%	18%	11%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$2,052	\$5,208	\$6,045	\$46,720	> 500%	> 500%	> 500%

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	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$62,081	\$84,499	\$95,221	\$109,816	77%	30%	15%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$833	\$998	\$1,168	n/a	40%	17%
	26700 Operation and Maintenance of Plant Services; Insurance	\$23,193	\$40,962	\$39,535	\$39,242	69%	-4%	-1%
	27010 Student Transportation; Service Area Direction	\$25,666	\$1,122	-\$3,260	\$151	-99%	-87%	n/a
	27100 Student Transportation; Vehicle Operation	\$123,930	\$134,938	\$124,976	\$147,305	19%	9%	18%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$60,670	\$77,085	\$122,946	\$133,339	120%	73%	8%
	27400 Student Transportation; Purchase of School Buses	\$42,500	\$142,973	\$202,164	\$200,348	371%	40%	-1%
	27500 Student Transportation; Insurance on Buses	\$6,894	\$15,993	\$14,249	\$15,521	125%	-3%	9%
	27700 Student Transportation; Contracted Transportation Services	\$3,560	\$0	\$0	\$0	-100%	n/a	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$78,608	\$101,374	\$103,549	\$113,484	44%	12%	10%
	31400 Food Services Operations; Food Purchases	\$124,190	\$177,221	\$187,333	\$207,516	67%	17%	11%
	31900 Other Food Services	\$8,998	\$19,018	\$17,264	\$23,657	163%	24%	37%
	33200 Community Recreation	\$5,078	\$0	\$0	\$0	-100%	n/a	n/a
	33400 Athletic Coaches	\$22,061	\$40,464	\$47,146	\$49,564	125%	22%	5%
	33990 Other Community Services; Other	\$100	\$1,192	\$1,209	\$1,240	> 500%	4%	3%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,640	\$3,382	\$3,535	\$3,300	101%	-2%	-7%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$5,292	\$0	\$31,002	n/a	486%	n/a
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$2,400	\$1,400	\$900	\$1,500	-38%	7%	67%
<b>Overhead and Operational Total</b>		<b>\$951,741</b>	<b>\$1,419,719</b>	<b>\$1,564,632</b>	<b>\$1,802,038</b>	<b>89%</b>	<b>27%</b>	<b>15%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$97,674	\$32,632	\$0	-\$1,540	-102%	-105%	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$4,537	\$43,994	\$17,852	\$14,445	218%	-67%	-19%
	43000 Facilities Acquisition and Construction; Professional Services	\$34,945	\$800	\$7,400	\$10,800	-69%	> 500%	46%
	45100 Building Acquisition, Construction and Improvements	\$0	\$170,099	\$134,772	\$159,585	n/a	-6%	18%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$17,425	\$19,828	\$0	n/a	-100%	-100%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$19,857	\$1,496	n/a	n/a	-92%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$69,889	\$90,477	\$72,862	\$31,706	-55%	-65%	-56%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$630	\$0	\$600	\$180	-71%	n/a	-70%
	51100 Debt Services; Principal on Debt; Bonds	\$40,000	\$50,000	\$50,000	\$50,000	25%	0%	0%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$10,700	\$0	n/a	n/a	-100%
	52100 Debt Services; Interest on Debt; Bonds	\$16,265	\$23,893	\$22,679	\$21,164	30%	-11%	-7%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$167,000	\$511,000	\$533,500	\$539,500	223%	6%	1%
	54100 2007 Account Code - Veterans' Memorial Fund	\$12,705	\$11,834	\$12,696	\$5,830	-54%	-51%	-54%
	54100 Veterans' Memorial Fund; Principal	\$0	\$0	\$0	\$5,775	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$265,125	\$214,629	\$218,337	\$98,189	-63%	-54%	-55%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$96,591	n/a	n/a	n/a
	59100 Other Debt Services Obligations; Registrars Fee	\$502	\$0	\$3,483	\$0	-100%	n/a	-100%
<b>Nonoperational Total</b>		<b>\$709,271</b>	<b>\$1,166,783</b>	<b>\$1,124,567</b>	<b>\$1,033,721</b>	<b>46%</b>	<b>-11%</b>	<b>-8%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$27,831	\$0	\$25,421	\$15,078	-46%	n/a	-41%
	26492 2007 Account Code - Social Security	\$231,869	\$322,850	\$330,649	\$159,507	-31%	-51%	-52%
	26493 2007 Account Code - Workmen's Compensation	\$12,064	\$30,492	\$27,687	\$13,642	13%	-55%	-51%
	26494 2007 Account Code - Group Insurance	\$284,104	\$475,244	\$524,239	\$307,520	8%	-35%	-41%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$55,028	\$84,441	\$54,433	n/a	-1%	-36%
<b>prorated Total</b>		<b>\$555,868</b>	<b>\$883,614</b>	<b>\$992,436</b>	<b>\$550,180</b>	<b>-1%</b>	<b>-38%</b>	<b>-45%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$3,279,819	\$4,452,932	\$4,662,473	\$4,316,243	32%	-3%	-7%	61.8%	57.1%	56.6%	50.1%
Student Instructional Support	\$267,806	\$591,451	\$720,156	\$1,368,052	411%	131%	90%	5.0%	7.6%	8.7%	15.9%
Overhead and Operational	\$1,048,754	\$1,582,112	\$1,731,722	\$1,896,108	81%	20%	9%	19.8%	20.3%	21.0%	22.0%

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1006 Category

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Nonoperational	\$709,271	\$1,166,783	\$1,124,567	\$1,033,721	46%	-11%	-8%	13.4%	15.0%	13.6%	12.0%
<b>Grand Total</b>	<b>\$5,305,650</b>	<b>\$7,793,278</b>	<b>\$8,238,918</b>	<b>\$8,614,123</b>	<b>62%</b>	<b>11%</b>	<b>5%</b>				

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	66.9%	64.7%	65.3%	66.0%